WILLIAM F. BOWDEN.

March 23, 1860.—Ordered to be printed.

Mr. HUTCHINS, from the Committee on Claims, made the following

REPORT.

The Committee on Claims, to whom was referred the petition of Wm. F. Bowden, have had the same under consideration, and beg leave to report:

This is a claim for certain commissions on duties paid to the collector of customs for the Richmond, Virginia, district, which the petitioner alleges should have been received by him as the collector for the Petersburg district. It appears that sundry cargoes of railroad iron, which had been discharged and entered in the Petersburg district, were nevertheless delivered to an agent of the railroad companies residing in Richmond. The dispute then arose as to which collector was entitled to receive the commissions on the amount of duties paid; and this dispute was properly referred to the Secretary of the Treasury for a decision. The petitioner says, in his memorial, "the question as to the district in which the duties were properly payable was brought, by the collector of the Richmond district, before the Treasury Department, which decided that they were properly in the Richmond district, and that the collector of that district was entitled to the commissions thereon." Such was the action of that department of the government having exclusive jurisdiction of the matter; and your committee are now called on to reverse that action, and authorize the payment of these commissions a second time. Without examining the correctness of the decision of the Secretary of the Treasury in this case, it is enough for your committee to know that the matter has been adjudicated by the officer created by law for that purpose. It would be, indeed, a dangerous principle to adopt that this committee should or could review the official action of executive officers, within their appropriate spheres, and reverse their decisions touching the proper conduct and management of their respective departments. The law confides the collection of the revenue to the Secretary of the Treasury; and his decision on any matter arising under the revenue laws should be, so far as his subordinates are concerned, conclusive. A different

rule of action would at once overwhelm your committee and Congress with the memorials of those dissatisfied with the action of the several

executive departments.

Your committee would further say that this memorial was before the 35th Congress, and reported on adversely. They again report back the memorial, with a recommendation that it be not granted.